
The Trustees of Reservations 1982 Annual Report



*A Museum of the
Massachusetts Landscape*



1982 Annual Report

The Trustees of Reservations *A Museum of the Massachusetts Landscape*

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Milton, Massachusetts 02186
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The Trustees of Reservations is a privately-administered, charitable corporation, founded for conservation purposes in 1891 to preserve for the public, places of natural beauty and historic interest within the Commonwealth of Massachusetts. Contributions are deductible under Federal income tax law.

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Cover photo: Grass Rides at Appleton Farms lead to a Round Point marked with a granite pinnacle from Gore Hall, former Harvard College library. The property totals 224 acres.

Report of Activities

1982

New Capital Needs and Achievements

In 1982, the Trustees of Reservations (TTOR) completed the first full year of its Capital Fund Raising Program. Its goal: \$10.1 million. Its purposes: first, to help the organization protect the properties it holds already, to maintain the quality of its management programs and to meet its annual operating expenses. And second, to enable TTOR to continue its good works in the years ahead, using new approaches to land conservation to help preserve those special features of the landscape still remaining.

As of the year-end, TTOR had raised \$2.5 million towards its goal, primarily, as is traditional in these early stages, from the members of its governing boards. Participation was 100 percent, and thanks go to every member of the Standing Committee and Advisory Council and, most especially, to Theodore Chase, former Chairman of the Standing Committee and now Chairman of the Capital Fund Raising Program, for his leadership and inspiration.

The Capital Program, the first in our 91 years, now moves out into the six management regions: Western, Central, Northeast, Southeast, Martha's Vineyard and Nantucket. For it is from within our regions that we derive our great strengths. Each region will be asked to support its own properties and programs, thus assuring that dollars raised locally will be spent locally.

Reaching Out for New Support

In 1982, new emphasis was also given to the Annual Appeal which raised a record \$234,000. We are immensely grateful to every donor and especially to the members of *The 1891 Society* who give \$1,000 or more each year and whose contributions total 70 percent of the funds raised each year.

Memberships also reached a record high in 1982—\$150,893—representing a 24 percent dollar increase and a 29 percent increase in numbers.

The importance of the Annual Appeal, which adds funds for operating purposes, the membership program and the Capital Fund Raising Program itself cannot be overstated, for in 1982 TTOR experienced its first operating deficit in more

than 20 years. Erasing deficits in the years ahead will depend upon raising new capital to be added to endowment, increasing the gifts to the Annual Appeal year by year and adding new members.

Planning is well under way for the establishment of two new Friends organizations—the Friends of Long Point Wildlife Refuge, West Tisbury, and the Friends of the Charles River Valley, benefitting our sizable holdings along the upper Charles River—and for a program designed to sign up new members at selected properties and tell people throughout the Commonwealth about TTOR and its programs. For although people know our properties and are fiercely loyal to them, the organization itself is still one of the best kept secrets in Massachusetts. To be successful, we'll need help from all of you. If you want membership information to pass on to friends and neighbors, don't hesitate to call General Headquarters or your local staff. We'll be delighted to respond.

Financial and Program Planning

Another critical part of our future, under the leadership of Treasurer Norton Q. Sloan, is our program of strategic financial planning to provide information about both income and expenses in the years ahead to enable us to bring operating budgets back in balance. The Investment Committee as well has produced a Statement of Investment Policies and Objectives for Endowment and new attention is being paid to management of the endowment portfolio.

Our IBM 34 computer, installed in 1982, has given us much better access to financial information and thus allows us to control costs more effectively and to engage in essential financial planning. Data relating to memberships, the Annual Appeal and the Capital Program will be computerized in 1983, enabling us to provide more current, accurate data for our volunteers.

We have also completed a review of every program and, as a short-term cost-saving measure, eliminated the position of Deputy Director for Environmental Services. A study is under way which will structure new and more effective ways to provide detailed and knowledgeable concern about the

ecological and cultural values of our properties and the number and quality of our interpretive programs. We have every hope that our discussions will lead to new emphasis in these important areas.

Major Programs

TTOR divides its activities principally into two major program areas: Land Conservation and Property Management. Development (memberships, contributions and public communications) and Financial Management (management of the endowment portfolio, the operating budget and other funds and bookkeeping) are the major support areas which make our primary purposes possible.

Land Conservation

In 1982, The Trustees of Reservations acquired seven parcels of land totaling 95.8 acres, all additions to existing reservations. Six were gifts and one was a purchase. We are most grateful to each donor and a complete list appears on page 13. These additions raise the number of acres of land held in fee title and open for public enjoyment to 15,875. We continue as the largest private owner of conservation land in the Commonwealth. The Trustees of Reservations also holds 58 conservation restrictions protecting an additional 4,941 acres, a grand total of 20,814 acres of land preserved for environmental purposes.

Three accomplishments in the field of land conservation in 1982 illustrate how the program works and why we continue to be excited about its achievements. First was the acquisition of two parcels totaling 23.64 acres bordering Cooper Hill Road in Ashley Falls at **Bartholomew's Cobble Reservation**. The property, field and woodland, is directly opposite the Colonel John Ashley House, built in 1735, and, as the oldest house in Berkshire County, listed on the National Register of Historic Places. The house and surrounding lands were purchased by TTOR in 1972 with funds raised from public subscription and made a part of **Bartholomew's Cobble Reservation**. The future of the field opposite the house, now in agriculture, had been a concern since that day. It was a classic "inholding," a parcel of land bordering a reservation which, if developed, could seriously jeopardize the integrity, both scenic and historic, of the reservation itself.

In 1982, thanks to the generosity of Harry Kahn and Dr. Alan J. Frisch, owners of the field and woodland, TTOR took title to the land assuring that the character of the landscape around the Ashley House will remain forever rural. The property will continue to be farmed.

There are many inholdings at other TTOR properties. All must be acquired or protected if we are to preserve the essential qualities of the reservations themselves. This is a top priority of our land conservation program.

Second on the list of accomplishments is the initiation of Phase II of our program to preserve the scenic and environmental values of the upper Charles River valley. Begun originally in 1972, the program has preserved an additional 256.1 acres in fee title and has provided TTOR with eight conservation restrictions protecting 355 acres. Now Phase II, directed by the Southeast Regional Committee, aims to provide protection for lands along the river upstream of the bridge at Orchard Street, Medfield, to Populatic Pond, Norfolk.

Third on our list is the continuing activity of our affiliate, the **Massachusetts Farm and Conservations Lands Trust**, which continues to use innovative ways to preserve both farmland and conservation land with its Revolving Loan Fund. A summary of its 1982 accomplishments follows this report.

Property Management

Of all of TTOR's programs, none is more important than protecting the essential qualities and character of the properties it holds in trust. By far the greatest portion of our budget is spent on property management.

This concern for management shows in a number of ways. First, in the careful manner with which the details of our properties are addressed. In 1982, for example, thanks to a generous contribution, we were able to contract with the Department of Environmental Management's Natural Heritage Program for a study at 12 properties of rare or endangered species and their habitats and plans to protect

them. The data will become a part of each property's Master Plan.

Second, the importance of management is indicated by our concern for the dynamics of vegetation and the impact it has on the values of our properties. At **Tyringham Cobble**, Tyringham, the steep hillside pasture, which provides such a dramatic view from the center of town, is rapidly succeeding to brush. Large scale grazing used to keep it open, but with the reduction in farming, animals in the community are hard to come by. Thanks to the Local Committee, however, a local farmer and a generous challenge contribution, fences are being erected which will concentrate grazing animals to achieve maximum effect. Also, at **Bartholomew's Cobble**, Ashley Falls, famed for its collection of wild flowers, selective thinning continued in 1982 to halt natural succession of trees and shrubs which threaten to shade out, among other species, purple cliff-brake and wall rue spleenwort.

At our historic houses there are management programs which concentrate on curatorial values, restoration and repair. At **R. T. Crane, Jr. Memorial Reservation**, Ipswich, a full-time mason and a part-time helper worked in 1982 to restore portions of the Great House and its surrounding terraces and retaining walls. Volunteer committees are in the process of revising and producing long-range plans for the Reservation and the Castle Hill Foundation, respectively. At **The Old Manse**, Concord, the Local Committee initiated a study which will lead to a Master Plan for the future preservation of both the house and grounds. And at the **Stevens-Coolidge Place**, North Andover, thanks to a grant from the Stevens Foundation, we have begun to catalog the property's distinguished collection of American decorative arts. At the **Bryant Homestead**, Cummington, a collection of Bryant papers has been loaned permanently to Williams College where it will receive proper protection and be available for scholars.

At **Rocky Woods**, Medfield, it was decided, after careful deliberation with the Local Committee, to end the ice-skating program. Changing times have reduced family use

of the area markedly as well as the number of volunteers able to contribute the hours necessary to help manage the ice. The program simply became uneconomic. Other uses of the area—cross-country skiing and hiking—continue, and a special committee is considering the possibility of initiating additional programs.

Steps were also taken in 1982 which could clear the way for General Headquarters, now at Pierce House, Milton, to move to larger quarters at **Long Hill**, Beverly. No final decision has yet been made, however.

And, as a part of our continuing effort to defend our properties against land use practices which could jeopardize their integrity, we worked to minimize the impact of a sanitary landfill bordering **Whitney & Thayer Woods**, Cohasset. We also called for an Environmental Impact Report in connection with a proposal to develop an industrial park near the **Ward Reservation**, Andover and North Andover.

As pressures on lands bordering our properties grow and visitation rises, we experienced record numbers at such major properties as **Crane Beach**, Ipswich, **Cape Poge Wildlife Refuge and Wasque Reservation**, Chappaquiddick, **World's End**, Hingham, and **Naumkeag**, Stockbridge. The management challenges for staff and volunteers also increased.

Professional Staff

The Trustees of Reservations' full-time staff now totals 39, somewhat less than last year because of reductions at General Headquarters. 1982 appointments were: Caroline D. Standley, Deputy Director for Development, and Eden F. Sizemore, Administrative Assistant for Membership, General Headquarters; Douglas Cross, Warden-Naturalist, **Bartholomew's Cobble**; Deborah L. Cross, Head Hostess, **Ashley House**; Walter J. Sadowski, Maintenance, **Rocky Woods**; Peter Pinciario, promotion from Landscape Supervisor to Assistant Superintendent, and Robert B. LaFleur, Mason, **Crane Memorial Reservation**; Robert M. Murray, Assistant Superintendent, **Long Hill**, and Landscape Foreman, **Crane Memorial Reservation**; Mrs. Margaret A. Laible, Administrator, **The Old Manse**; Ellen

O. Molloy, Historic House Administrator, Western Management Region; and Anthony P. Charette, Superintendent, Stockbridge Management Unit. At the end of 1981, Herbert B. Marsh retired after many years of faithful service.

Volunteer Involvement

A major opportunity for additional volunteer involvement was initiated in 1982 with the establishment of Regional Committees in five of TTOR's management regions: Western, Central, Northeast, Southeast and Martha's Vineyard. Regional Committees help formulate major policies involving property management, land conservation, development and financial management with their regions. They're designed to decentralize management, streamline decisions and, working with Local Committees, take new initiatives to help TTOR accomplish its purposes.

Volunteers and staff organized a full program of events and activities in 1982—the Fall Field Trip in the Western Management Region; **The 1891 Society's** annual outing, which included a boat tour of Salem Bay and dinner at the Singing Beach Club, Manchester; and Field Days and other events conducted by many of the Friends groups.

New Board Members

At the Annual Meeting in May at Castle Hill, TTOR was delighted to welcome three new members of the Advisory Council: Susanna Colloredo-Mansfeld, Hamilton; George W. Hazzard, Petersham; and William O. Taylor, Medfield. Members of the corporation also paid tribute to Daniel J. Coolidge, Augustus P. Loring, Oliver D. Filley, Jr., and Henry R. Guild, Jr., for their long, devoted and effective service which, thankfully, continues.

With sadness we must report the deaths of Mrs. William C. Cox, Cohasset, Trustee, whose family joined with others to give **Whitney & Thayer Woods**; Winthrop S. Dakin, Amherst, a member of the Standing Committee for many years; Arthur M. Jones, Newbury, a former member of the Standing Committee and Chairman of the Local Committee for **Old Town Hill**; Mrs. Henry A. Laughlin, Concord, Co-Chairman of the Friends of **The Old Manse**; and Albert C. Sherman, Jr., Newton Highlands, Trustee. We shall miss them all.

The Future

TTOR's management has always been a team effort, the result of a creative and harmonious interaction between volunteers and staff. Volunteer leadership is provided primarily by the Chairman of the Standing Committee, and here we have been wonderfully fortunate, most recently with Theodore Chase, who served for six years from 1976 to 1982, and now with Preston H. (Sandy) Saunders, former Secretary, who took over as Chairman in June. President David C. Crockett has also been a tower of strength during the early stages of the Capital Program. We have a governing board which is active, involved and committed to our purposes.

We have every ingredient for success. A unique organization performing a valuable public service, supported by loyal and generous friends who believe in its cause and served by a dedicated and talented professional staff who have maintained the high standards which have brought wide recognition to TTOR while keeping rising costs under control. If there is one message for the future, however, it is that we must add to this list of friends, expanding the number of members and contributors in every corner of the Commonwealth. For only in this way will TTOR be able to continue its good works preserving those special features of the landscape which mean so much to us all.

Respectfully submitted,

Gordon Abbott, Jr.
Director

Massachusetts Farm and Conservation Land Trust Activities Report 1982

The Massachusetts Farm and Conservation Lands Trust (MFCLT) is an affiliate of The Trustees of Reservations. Established as The Land Conservation Trust, its name was changed in 1980, emphasizing its focus on farmland preservation. MFCLT's Trustees are appointed by the Standing Committee of TTOR.

What follows is a summary of MFCLT activity in 1982. Copies of the full 1982 Annual Report and MFCLT's Background Information are available from MFCLT headquarters at Long Hill Reservation, 572 Essex Street, Beverly.

Farmland Purchase and Preservation

During its second full year of operation, MFCLT completed five farmland purchases in Sudbury and Concord totaling 228 acres, and contracted for purchases of a 158-acre dairy farm in North Dartmouth. These six parcels, 386 acres with an appraised market value of \$1,480,000, were purchased by MFCLT for a total of \$1,295,000 or \$3,355 per acre. After conveying Agricultural Preservation Restrictions on 349 acres of this land to the Department of Food and Agriculture for \$834,449 or \$2,394 per acre, MFCLT sold the permanently restricted land to active farmers for \$207,035 or \$594 per acre.

Since beginning operations in July, 1980, MFCLT has purchased, restricted and resold 12 farmland parcels totaling 1,007 acres, with a total appraised fair market value of over \$3,000,000.

MFCLT's farmland preservation program relies to a great extent on the Massachusetts Agricultural Preservation Restriction (APR) Program. Massachusetts has become the leader in purchasing "development rights" from owners of prime agricultural land. In 1982, the General Court added a \$20 million bonding authorization, making a total of \$40 million committed to this effort. MFCLT continues to supplement the APR Program, stepping in to acquire farm properties which are on the market for outright sale.

**Providing
Information
and Technical
Assistance**

In 1982 MFCLT continued to respond to requests from a wide variety of individuals, organizations, agencies and communities interested in land preservation options. MFCLT staff gave seven major public presentations on farmland preservation techniques, including limited development as demonstrated by the 1981 Barton Farm project in Sudbury.

**Financial
Resources
and Support**

MFCLT has established a substantial line of credit with U.S. Trust Company of Boston. Under this arrangement, MFCLT is able to obtain expedited financing at market interest rates for purchases that exceed the capacity of the Revolving Loan Fund.

In 1982, MFCLT received the final \$25,000 installment of its \$70,000 grant from the Rockefeller Brothers Fund, which has been vigorous and timely in its support of innovative farmland preservation efforts around the country. Since its inception, MFCLT has been determined not to become dependent on foundation support for general operations. Instead, it has moved as quickly as possible toward eventual self-sufficiency, relying primarily on project fees and income from the Revolving Loan Fund for ongoing support. Nevertheless, because so much of MFCLT's work as a non-profit organization cannot be reimbursed through project fees, individual and corporate contributions will continue to be essential. In 1982, MFCLT derived 54% of its operating income from project fees and interest on the Revolving Loan Fund. Increasing this proportion will allow MFCLT to devote its primary fund-raising activities to the support of the Revolving Loan Fund. Serving both as an "endowment" and as a source of "front-end" funds to cover options, purchase deposits and project expenses, the Revolving Loan Fund has been a primary factor in MFCLT's success.

Respectfully submitted,

Davis Cherington
Executive Director

Gifts and Purchases of Land

1982

Northeast Management Region

1) Appleton Farms Grass Rides, Hamilton, 6.96 acres, woodland including mowed trails, gift of Mrs. Francis R. Appleton, Jr. (the eighth parcel in a continuing program of gifts at Appleton Farms Grass Rides); 2) Crane Wildlife Refuge, Essex, 53.35 acres, salt marsh bordering Soginese Creek and John Wise Road, gift of Mrs. Mary E. Stavros; and 3) Richard T. Crane, Jr. Memorial Reservation, Ipswich, 3.9 acres, salt marsh bordering Fox Creek, gift of Mr. and Mrs. Richard H. Venn. These last two gifts are a part of the Ipswich-Essex Salt Marsh Protection Program.

Southeast Management Region

1) Norris Reservation, Norwell, 1.22 acres, including small house and garage, gift of Mrs. Albert F. Norris; 2) Mashpee River Reservation, Mashpee, 6.76 acres, river front and upland, purchased through The Trustees of Reservations' affiliate, the Massachusetts Farm and Conservation Lands Trust.

Western Management Region

Bartholomew's Cobble and Col. Ashley House Reservation, Sheffield: 21.26 acres, field and woodland bordering Cooper Hill Road, opposite the Ashley House, gift of Harry Kahn; and 2.38 acres, bordering the field above, gift of Dr. Alan J. Frisch.

Martha's Vineyard Management Region

Cape Poge Wildlife Refuge, Chappaquiddick, another two-eighths undivided interest in 8.7 acres, gift of Dr. Joseph E. Murray. The Trustees of Reservations now owns a seven-eighths undivided interest in this parcel.

The Officers and the Standing Committee are enormously grateful to these donors. Many of these parcels of land border existing reservations and thus their preservation adds further protection to the scenic, historic and scientific values of properties of The Trustees of Reservations located throughout the Commonwealth.

Properties

1892–1982

First Acquired		Approximate Acreage
1892	Virginia Wood, Stoneham (to MDC, 1923; Act of Legislature)	
1894	Goodwill Park, Falmouth (taken by Town, 1950)	
1897	Mount Ann Park, Gloucester	87
1897	Rocky Narrows, Sherborn	77
1898	Governor Hutchinson's Field, Milton	10
1899	Monument Mountain Reservation, Great Barrington	271
1902	Pine Knoll, Sheffield (to Town, 1933)	
1905	Petticoat Hill, Williamsburg	60
1928	William Cullen Bryant Homestead, Cummington	189
1929	Chesterfield Gorge, West Chesterfield	161
1933	Whitney and Thayer Woods, Cohasset and Hingham	804
1934	Medfield Rhododendrons, Medfield	196
1934	Halibut Point, Rockport	12
1935	Dinosaur Footprints, Holyoke	8
1935	Misery Islands, Salem	83
1936	Magnolia Shore, Gloucester (to City, 1959)	
1936	Pine and Hemlock Knoll, Wenham	14
1939	The Old Manse, Concord	8
1940	Charles W. Ward Reservation, Andover and North Andover	610
1941	Elliott Laurel Reservation, Phillipston	33
1942	Rocky Woods, Medfield	473
1942	Lowell Holly Reservation, Mashpee and Sandwich	135
1944	Holmes Reservation, Plymouth	26
1945	Richard T. Crane, Jr. Memorial Reservation, Ipswich	1,399 [4]
1946	Bartholomew's Cobble, Ashley Falls	264 [24]
1948	The Mission House, Stockbridge	$\frac{1}{2}$
1951	Royalston Falls, Royalston	205
1952	Old Town Hill, Newbury	293
1952	Redemption Rock, Princeton	$\frac{1}{4}$
1954	Chesterwood, Stockbridge (to donor's foundation and National Trust for Historic Preservation, 1962)	
1955	Crowninshield Island, Marblehead	5
1956	Pegan Hill, Dover and Natick	32
1957	Agassiz Rock, Manchester	104
1957	Pierce House, Milton	6
1959	Cape Poge Wildlife Refuge, Chappaquiddick	489
1959	Doane's Falls, Royalston	30

1959	Mashpee River, Mashpee	401 [7]
1959	Naumkeag, Stockbridge	46
1959	Noon Hill, Medfield	204
1960	Charles River Peninsula, Needham	29
1962	Stevens-Coolidge Place, North Andover	91
1962	Tantiusques (Graphite Mine), Sturbridge	55
1963	Tyringham Cobble, Tyringham	206
1964	Chapelbrook, South Ashfield	128
1964	Pamet River, Truro	20
1964	Glendale Falls, Middlefield	60
1966	Notchview, Windsor	3,000
1966	Menemsha Hills, Chilmark	158
1966	Fork Factory Brook, Medfield	72
1967	World's End, Hingham	251
1967	Wasque, Chappaquiddick	200
1968	Bear's Den, North New Salem	3
1968	Bear Swamp, Ashfield	213
1968	Weir Hill, North Andover	183
1968	Meadow Lots, Medfield	16
1970	Henry L. Shattuck Reservation, Medfield	283
1970	Albert F. Norris Reservation, Norwell	101 [1]
1970	Appleton Farms Grass Rides, Hamilton	224 [7]
1974	Bridge Island Meadows, Millis	80
1974	Coskata-Coatue Wildlife Refuge, Nantucket	963
1974	Cornelius and Miné S. Crane Wildlife Refuge, Ipswich and Essex	753 [53]
1975	James W. Brooks Woodland Preserve, Petersham	405
1975	Jacob Hill, Royalston	135
1975	Greenwood Farm Salt Marsh, Ipswich	209
1975	Noanet Brook Woods, Dover	61
1975	North Common Meadow, Petersham	24
1976	Medouie Creek, Nantucket	5
1976	Mytoi, Chappaquiddick	11
1977	McLennan Reservation, Tyringham	446
1979	Long Hill, Beverly	114
1979	Long Point Wildlife Refuge, West Tisbury	580
1980	Ipswich-Essex Salt Marsh Protection Program, Ipswich and Essex	25
1981	Doyle Reservation, Leominster	4

Total approximate acreage

15,844

Total represents
acreage as of
December 31, 1982,
and includes acreage

acquired during
calendar year 1982
shown in brackets [].

Conservation Restrictions

1972	Charles River, Sherborn [3]	81
1973	Longacre Farm, Medfield	63
1973	Prospect Hill, Chilmark	8
1974	James W. Brooks Woodland Preserve, Petersham [3]	6
1974	Castle Neck River, Ipswich and Essex [14]	227
1974	Hunnewell Pinetum, Wellesley	5
1974	Mayhew Island, Chilmark	7
1975	Castle Neck River, Ipswich	32*
1975	Charles River, Westwood and Dedham	18
1975	East Hollyholm, Chilmark	75
1975	Seven Gates Farm, Chilmark and West Tisbury	1,100
1975	Trout Brook, Dover	110
1976	Bothways Farm, Essex	99
1976	Charles River, Millis	20
1976	Charles River, Sherborn	24
1976	Ipswich River, Ipswich	30
1976	Nashawena Island, Gosnold	1,900
1976	Tiah's Cove, West Tisbury	65
1977	James W. Brooks Woodland Preserve, Petersham [2]	26
1977	Charles River, Dedham	88
1977	Oak Island, Ipswich	8
1977	Rockhurst Hill, West Brookfield	70
1977	Tuckernuck Island, Nantucket [6]	297
1978	Bogastow Brook, Millis	85
1978	Cape Ann Golf Course, Essex	100**
1979	Stevens Field, North Andover	11
1979	Charles River, Wellesley	4
1979	Seven Gates Farm, Chilmark and West Tisbury	106
1980	Holly Hill Farm, Cohasset	120
1980	The Hollow, Norwell	90
1980	Parkinson Property, Medfield	82*
1980	Halibut Point, Rockport	13
1981	East Branch, Westport River, Westport	17
1981	Charles River, Wellesley	5
Total approximate acreage		4,996

Number of
restrictions shown
in brackets [] if
greater than one

*Restricted land
subsequently given
to The Trustees
of Reservations

**53 acres of this total
given in fee to TTOR
in 1982

Financial Report

In 1982 TTOR operated at a deficit of \$67,690, compared with a surplus of \$4,065 in 1981, a result which could not be avoided during the past year but which we cannot tolerate on a continued basis in the future. Although operating income increased in 1982 over 1981, as a result of further increases in the yield from the endowment and another record year for receipts at the Reservations, operating expenses increased at a faster rate, reflecting the continued force of inflation during 1982. We did transfer to the Reserve for Depreciation and Extraordinary Repairs the amount needed to maintain that fund at a sufficient level to provide for the essential immediate capital maintenance of our properties.

The operating results of the past year dramatize the fundamental financial problems faced by TTOR, as well as many comparable organizations, after a period of sustained inflation. It has proved impossible in recent years to realize a sustainable growth of income from endowment sufficient both to cover the growth of expenses caused by inflation and to support the costs of important new programs. In the short term this means that we must operate under very stringent budgets, with the resulting deferral of desirable projects because of forced choices among our priorities. For the long term, however, it is critically important that we broaden our base of support from both annual contributions to cover the current operating expenses of our programs and capital contributions to support key long-term objectives of land acquisition and growth of endowment for the permanent preservation of our properties.

Respectfully submitted,

Norton Q. Sloan
Treasurer

Exhibit A

Balance Sheet

December 31, 1982

Resources	1982		1981	
Cash on Hand and in Banks	\$	153,565	\$	107,831
Investments:				
Bonds (Quoted Market Value-\$2,061,476)	\$2,027,245		\$1,842,751	
Stocks (Quoted Market Value-\$ \$3,169,479)	2,469,731		2,512,144	
Other (Quoted Market Value-\$513,139)	<u>583,582</u>	5,080,558	<u>594,442</u>	4,949,337
Other Marketable Securities		14,911		54,862
Advances Receivable:				
Castle Hill Foundation	\$ 26,679		\$ 29,479	
Massachusetts Farm and Conservation Lands Trust	15,920		1,208	
Other	<u>2,441</u>	45,040	<u>185</u>	30,872
Accrued Interest Receivable		44,616		33,384
Land, Buildings and Personal Property		6,116,588		5,879,479
Total Resources		\$11,455,278		\$11,055,765

Liabilities and Funds		1982	1981
Liabilities			
Accounts Payable		\$ 115,111	\$ 10,850
Payroll Taxes, etc.			
Withheld		1,280	1,475
Miscellaneous		<u>—0—</u>	<u>706</u>
Total Liabilities		\$ 116,391	\$ 13,031
Funds			
Reservation and			
Memorial Funds ¹	\$3,492,972		\$3,368,452
General Fund ¹	1,087,006		1,181,532
Accumulated Gains and			
Losses on Sales of			
Investments	42,754		80,688
Land, Buildings and			
Personal Property			
Fund ²	6,116,588		5,879,479
Designated Purpose			
Funds: ³			
Conservation			
Restriction Fund	\$ 50,147	\$ 43,382	
Fund for Acquisition			
and Protection of			
Conservation Land	23,248	(55,527)	
Reserve for Repairs			
and Extraordinary			
Repairs	80,475	153,870	56,283
			44,138
Special Project Funds: ⁴			
Capital Fund Raising			
Program	\$426,875	\$379,212	
Other	18,822	109,233	488,445
Total Funds		11,338,887	11,042,734
Total Liabilities and			
Funds		\$11,455,278	\$11,055,765

Exhibit B

Statement of Operating Income and Expenses For the year ending December 31, 1982

Income		1982		1981	
Investments:					
General Fund	\$ 138,997 ⁶		\$ 76,561		
Reservation Funds	<u>270,306</u>	\$ 409,303	<u>271,549</u>	\$ 348,110	
Arthur and Helen Budd Trusts ⁵		<u>313,786</u>	\$ 723,089	<u>305,705</u>	\$ 653,815
Memberships and Contributions:					
General Fund		\$ 215,871		217,819	
Reservation Funds		<u>174,785</u>	<u>390,656</u>	<u>187,512</u>	405,331
Reservation Receipts			<u>645,690</u>		609,988
Grants and Miscellaneous Income			<u>43,104</u>		26,765
Total Income			\$1,802,539		\$1,695,899
Expenses and Transfers					
Operating Expenses:					
Operations and Land Conservation	\$ 405,672		\$ 438,773		
Development	<u>178,904</u>		N/A ⁷		
Reservations	<u>1,164,723</u>	\$1,749,299	<u>1,113,580</u>	\$1,552,353	
Transfers to:					
Endowment	\$ 5,685		\$ 505		
Land Acquisition Fund	<u>10,900</u>		13,976		
Special Project Funds	<u>4,343</u>		—0—		
Reserve for Depreciation and Extraordinary Repairs	<u>100,002</u>	<u>120,930</u>	125,000	139,481	
Total Expenses and Transfers			1,870,229		1,691,834
Excess of Income over Expenses and Transfers					
	(Exhibit C)		\$ (67,690)		\$ 4,065

Exhibit C

Analysis of General Fund

For the year ending December 31, 1982

	1982	1981
Balance, January 1, 1982	\$1,181,532	\$ 915,742
Add: Gifts and Bequests	4,774	261,725
Excess of Income over Expenses and Transfers (Exhibit B)	(67,690)	4,065
	\$1,118,616	\$1,181,532
Deduct: Additional prior year's Reservation Expenses	31,610	—0—
Balance, December 31, 1982 (Exhibit A)	\$1,087,006	\$1,181,532

Notes to the Accounts

1. The Trustees of Reservations has a number of endowment funds. The income from these funds, together with fees and annual gifts, provides the money for operations.

All Reservation and Memorial Endowment Funds, with the exception of those for The Mission House and Naumkeag, together with the General Fund, are pooled for investment purposes. Income is assigned quarterly to each fund according to its unit share of the total account. If additions are made to principal in any single account, its number of units, or share of the total, is raised proportionately, thus allowing a proportionate increase in growth and income. In the same way, each fund also shares in an appreciation of principal and in an increase of dividends.

Reservation and Memorial Funds have been given to maintain and protect certain specified properties. The expenditure of income or capital from these funds is governed by the terms of the gift. Separate accounts are maintained for each of these funds, but they are pooled for investment purposes. In a few cases, income is restricted solely to maintaining a specific property. Similarly, the use of capital has sometimes been restricted by the donor.

The General Fund consists of moneys not associated with a specific property and is unrestricted as to principal and income. This flexibility has been vital to The Trustees of Reservations over the years.

Unrestricted gifts of \$5,000 or more are added to the General Fund.

2. Land, Buildings and Personal Property are carried on the balance sheet at book value.

3. The Standing Committee of The Trustees of Reservations has also created several designated purpose funds:

a) The Conservation Restriction Fund is of ever-increasing importance as The Trustees of Reservations assumes growing responsibilities in the area of conservation restrictions. The income from this fund is used annually to administer and inspect conservation restrictions. Its principal is available to protect and defend, if necessary, properties in accordance with the terms of the restrictions.

b) The Fund for Acquisition and Protection of Conservation Land was established to enable The Trustees of Reservations to acquire property immediately in order to take advantage of special circumstances. This fund has allowed the purchase of a number of important properties in the past.

c) The Reserve for Depreciation and Extraordinary Repairs is designed to meet large or unusual expenses and provide for the replacement of major items of equipment. Routine maintenance and minor replacements are paid for with operating funds.

4. Special Project Funds are also established when gifts or grants are received for projects of limited duration, such as the restoration of a house or museum or the publication of an interpretive booklet. In 1982, \$59,818 previously given for land acquisition projects was transferred from Special Projects Funds to the Fund for Acquisition and Protection of Conservation Land

5. The Trustees of Reservations is a residual beneficiary under the Arthur and Helen Budd Trusts, which have a market value of \$4,666,060 as of December 31, 1982. The Trustees of Reservations receives income each year from these trusts.

6. Includes new investment income from Capital Fund Raising Program Account.

7. In 1981, Development expenses were divided between Operations and Land Conservation and the Capital Fund Raising Program Account.

Mr. Norton Q. Sloan, Treasurer
The Trustees of Reservations
Milton, Massachusetts

Dear Mr. Sloan:

I have examined the Balance Sheet of The Trustees of Reservations as of December 31, 1982 and the related Statements of Income and Expense and Changes in Funds for the year then ended. The examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Schedules in support thereof present fairly the financial position of The Trustees of Reservations at December 31, 1982 and the results of its operations for the year then ended in conformity with generally accepted accounting principles consistently applied.

Cortland B. Bacall
Certified Public Accountant

131 State Street
Boston, Massachusetts
April 7, 1983

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*March 15, 1983

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